

**EXHIBIT D**

**SUMMARY OF COMPENSATION REQUESTED BY PROJECT CATEGORY**

**EXHIBIT D-1**

**SUMMARY OF COMPENSATION REQUESTED BY PROJECT CATEGORY AS COMPARED TO BUDGET**

| U.S. Trustee Task Code<br>and Project Category                                      | Hours Budgeted |                  |               |              |       | Hours Billed |                  |                  |              |        |
|---|----------------|------------------|---------------|--------------|-------|--------------|------------------|------------------|--------------|--------|
|   | October 2020   | November<br>2020 | December 2020 | January 2021 | Total | October 2020 | November<br>2020 | December<br>2020 | January 2021 | Total  |
| B110 Case Administration  | 75             | 75               | 75            | 75           | 300   | 27.90        | 13.90            | 21.00            | 14.40        | 77.20  |
| B112 General Creditor<br>Inquiries  | 2              | 2                | 2             | 2            | 8     | 0            | 0.40             | 0.20             | 0            | 0.60   |
| B113 Pleadings Review   | 25             | 25               | 25            | 25           | 100   | 16.20        | 9.40             | 58.90            | 10.40        | 94.90  |
| B120 Asset Analysis and<br>Recovery   | 2              | 2                | 2             | 2            | 8     | 0            | 0                | 0                | 0            | 0      |
| B130 Asset Disposition  | 0              | 0                | 0             | 0            | 0     | 0            | 0                | 0                | 0            | 0      |
| B140 Relief from Stay /<br>Adequate Protection<br>Proceedings                       | 20             | 20               | 30            | 20           | 90    | 7.20         | 1.50             | 71.70            | 36.70        | 117.10 |
| B150 Meetings of<br>Creditors,<br>Committee and<br>Communications<br>with Creditors | 100            | 100              | 75            | 75           | 350   | 81.70        | 46.70            | 74.10            | 40.60        | 243.10 |
| B155 Court Hearings<br>(including<br>Preparation for<br>Court Hearings)             | 25             | 30               | 40            | 30           | 125   | 19.40        | 11.90            | 18.10            | 15.30        | 64.70  |
| B160 Employment / Fee<br>Applications (Paul<br>Hastings)                            | 40             | 40               | 40            | 40           | 160   | 48.70        | 24.50            | 10.80            | 19.30        | 103.30 |
| B161 Budgeting (Case)   | 2              | 2                | 2             | 2            | 8     | 0.60         | 0.40             | 0.50             | 0.20         | 1.70   |
| B165 Employment / Fee<br>Applications (Other<br>Professionals)                      | 10             | 5                | 5             | 5            | 25    | 0.40         | 16.40            | 1.40             | 1.90         | 20.10  |
| B170 Fee and<br>Employment<br>Objections  | 2              | 2                | 2             | 2            | 8     | 0            | 0                | 0.90             | 0            | 0.90   |

| U.S. Trustee Task Code<br>and Project Category                   | Hours Budgeted |               |               |              |            | Hours Billed |               |               |              |               |
|--|----------------|---------------|---------------|--------------|------------|--------------|---------------|---------------|--------------|---------------|
|  | October 2020   | November 2020 | December 2020 | January 2021 | Total      | October 2020 | November 2020 | December 2020 | January 2021 | Total         |
| B180 Avoidance Action Analysis                                   | 5              | 5             | 10            | 10           | <b>30</b>  | 0            | 0             | 0             | 0            | <b>0</b>      |
| B185 Assumption / Rejection of Leases and Contracts              | 25             | 10            | 30            | 5            | <b>70</b>  | 0            | 47.10         | 100.50        | 0            | <b>147.60</b> |
| B190 Other Contested Matters (including GDB restructuring)       | 25             | 10            | 10            | 10           | <b>55</b>  | 0            | 4.40          | 6.20          | 2.20         | <b>12.80</b>  |
| B191 General Litigation  | 250            | 200           | 150           | 100          | <b>700</b> | 20.80        | 31.70         | 19.20         | 26.60        | <b>98.30</b>  |
| B195 Non-Working Travel <sup>1</sup>                             | 0              | 0             | 0             | 0            | <b>0</b>   | 0            | 0             | 0             | 0            | <b>0</b>      |
| B210 Debtors' Financial Information and Operations/Fiscal Plan   | 5              | 5             | 2             | 5            | <b>17</b>  | 4.60         | 3.40          | 27.00         | 0            | <b>35.00</b>  |
| B220 Employee Benefits / Pensions                                | 0              | 0             | 0             | 0            | <b>0</b>   | 0            | 0             | 0             | 0            | 0             |
| B230 Financing / Cash Collections                                | 0              | 0             | 0             | 0            | <b>0</b>   | 0            | 0             | 0             | 0            | 0             |
| B231 Security Document Analysis                                  | 5              | 5             | 5             | 5            | <b>20</b>  | 0            | 0             | 0             | 0            | 0             |
| B240 Tax Issues  | 0              | 0             | 0             | 0            | <b>0</b>   | 0            | 0             | 0             | 0            | <b>0</b>      |
| B260 Meetings of and Communications with Debtors/Oversight Board | 5              | 5             | 5             | 5            | <b>20</b>  | 0            | 0             | 0.80          | 0            | <b>0.80</b>   |
| B261 Investigations  | 0              | 0             | 0             | 0            | <b>0</b>   | 0            | 0             | 0             | 0            | 0             |
| B310 Claims Administration and Objections                        | 200            | 300           | 200           | 100          | <b>800</b> | 165.10       | 75.50         | 52.70         | 19.60        | <b>312.90</b> |

<sup>1</sup> The firm charges one-half a timekeeper's normal billing rate for any time incurred on account of non-working travel.

| U.S. Trustee Task Code<br>and Project Category | Hours Budgeted                    |                       |                       |                       |                       | Hours Billed          |                      |                       |                      |                       |
|--|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|----------------------|-----------------------|
|  | October 2020                      | November 2020         | December 2020         | January 2021          | Total                 | October 2020          | November 2020        | December 2020         | January 2021         | Total                 |
| B320 Plan and Disclosure Statement             | 50                                | 50                    | 50                    | 250                   | 400                   | 233.70                | 38.90                | 44.20                 | 46.00                | 362.80                |
| B420 Restructurings                            | 100                               | 100                   | 100                   | 20                    | 320                   | 15.30                 | 19.10                | 15.30                 | 7.20                 | 56.90                 |
| <b>TOTAL HOURS</b>                             | <b>973</b>                        | <b>993</b>            | <b>860</b>            | <b>788</b>            | <b>3614</b>           | <b>641.60</b>         | <b>345.20</b>        | <b>523.50</b>         | <b>240.40</b>        | <b>1,750.70</b>       |
| <b>TOTAL FEES</b>                              | <b>\$1,004,136.00<sup>2</sup></b> | <b>\$1,022,790.00</b> | <b>\$891,820.00</b>   | <b>\$814,944.00</b>   | <b>\$3,733,690.00</b> | <b>\$723,778.50</b>   | <b>\$363,442.50</b>  | <b>\$521,904.50</b>   | <b>\$252,717.50</b>  | <b>\$1,861,843.00</b> |
| <i>MINUS 20% REDUCTION<sup>3</sup></i>         | <i>(\$200,827.20)</i>             | <i>(\$204,558.00)</i> | <i>(\$178,364.00)</i> | <i>(\$163,588.80)</i> | <i>(\$747,338.00)</i> | <i>(\$144,755.70)</i> | <i>(\$72,688.50)</i> | <i>(\$104,380.90)</i> | <i>(\$50,543.50)</i> | <i>(\$372,368.60)</i> |
| <b>TOTAL FEES (NET OF REDUCTION)</b>           | <b>\$803,308.80</b>               | <b>\$818,232.00</b>   | <b>\$713,456.00</b>   | <b>\$651,355.20</b>   | <b>\$2,986,352.00</b> | <b>\$579,022.80</b>   | <b>\$290,754.00</b>  | <b>\$417,523.60</b>   | <b>\$202,174.00</b>  | <b>\$1,489,474.40</b> |

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<sup>2</sup> The Total Estimated Fees are calculated based on a blended hourly rate of \$1,031, \$1,030, \$1,037, and \$1,038 for the Paul Hastings attorneys who are expected to work on this matter in October, November, December, and January, respectively. The impact of the agreed-upon 20% end of the case write-off on the blended hourly rate cannot be calculated at this time. However, for illustrative purposes only, the blended hourly rate, after accounting for the 20% reduction, would be approximately \$825, \$824, \$829, and \$830, respectively.

**SUMMARY OF COMPENSATION REQUESTED AS COMPARED TO SUB-BUDGETS FOR MATTERS JOINTLY PURSUED BY OVERSIGHT BOARD AND COMMITTEE**

| U.S. Trustee Task Code and Project Category | Hours Budgeted |               |               |              |            | Hours Billed |               |               |              |             |
|---|----------------|---------------|---------------|--------------|------------|--------------|---------------|---------------|--------------|-------------|
|   | October 2020   | November 2020 | December 2020 | January 2021 | Total      | October 2020 | November 2020 | December 2020 | January 2021 | Total       |
| Omnibus Claims Objection                    |                |               |               |              |            |              |               |               |              |             |
| B310 Claims Administration and Objections   | 0              | 0             | 0             | 0            | <b>0</b>   | 0            | 0             | 0             | 0            | <b>0</b>    |
| GO Lien Challenges                          |                |               |               |              |            |              |               |               |              |             |
| B191 General Litigation                     | 0              | 0             | 0             | 0            | <b>0</b>   | 0            | 0             | 0             | 0            | <b>0</b>    |
| Garden Variety Avoidance Actions            |                |               |               |              |            |              |               |               |              |             |
| B191 General Litigation                     | 20             | 20            | 20            | 20           | <b>80</b>  | 16.1         | 23.3          | 18.2          | 20.1         | <b>77.7</b> |
| Stayed Co-Plaintiff Adversary Proceedings   |                |               |               |              |            |              |               |               |              |             |
| B191 General Litigation                     | 0              | 0             | 0             | 0            | <b>0</b>   | 0            | 0             | 0             | 0            | <b>0</b>    |
| ERS Lien Adversary Proceedings              |                |               |               |              |            |              |               |               |              |             |
| B191 General Litigation                     | 100            | 100           | 100           | 20           | <b>320</b> | 0.6          | 6.5           | 0             | 0            | <b>7.1</b>  |
| <b>TOTAL HOURS</b>                          | <b>120</b>     | <b>120</b>    | <b>120</b>    | <b>40</b>    | <b>400</b> | <b>16.7</b>  | <b>29.8</b>   | <b>18.2</b>   | <b>20.1</b>  | <b>84.8</b> |

**FURTHER BREAKDOWN OF COMPENSATION REQUESTED  
BY PROJECT CATEGORY AND BY MATTER<sup>1</sup>**

*Official Committee of Unsecured Creditors of Commonwealth of PR (Matter ID 00002)*

| <b>U.S. Trustee Task Code and Project Category</b>           | <b>Hours Billed</b> | <b>Fees Sought</b>    |
|--|---------------------|-----------------------|
| B110 Case Administration                                     | 73.40               | \$64,985.00           |
| B113 Pleadings Review  | 93.80               | \$49,277.00           |
| B140 Relief from Stay / Adequate Protection Proceedings      | 117.10              | \$133,588.50          |
| B150 Meetings of and Communications with Creditors           | 141.40              | \$139,841.00          |
| B155 Court Hearings  | 60.40               | \$61,685.00           |
| B160 Employment / Fee Applications (Paul Hastings)           | 103.30              | \$93,456.50           |
| B161 Budgeting (Case)  | 1.70                | \$2,210.00            |
| B165 Employment / Fee Applications (Other Professionals)     | 20.10               | \$14,130.50           |
| B170 Fee/Employment Objections                               | 0.90                | \$1,170.00            |
| B185 Assumption/Rejection of Leases and Contracts            | 144.70              | \$141,937.00          |
| B190 Other Contested Matters                                 | 12.80               | \$13,402.50           |
| B191 General Litigation                                      | 4.30                | \$5,160.00            |
| B310 Claims Administration and Objections                    | 140.80              | \$148,191.00          |
| B320 Plan and Disclosure Statement (including Business Plan) | 343.50              | \$395,735.50          |
| <b>TOTAL</b>   | <b>1258.20</b>      | <b>\$1,264,769.50</b> |

*Communications with Creditors (other than Committee Members) / Website (Matter ID 00004)*

| <b>U.S. Trustee Task Code and Project Category</b> | <b>Hours Billed</b> | <b>Fees Sought</b> |
|--|---------------------|--------------------|
| B112 General Creditor Inquiries                    | 0.60                | \$621.00           |
| B150 Meetings of and Communications with Creditors | 30.70               | \$28,803.00        |
| <b>TOTAL</b>                                       | <b>31.30</b>        | <b>\$29,424.00</b> |

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<sup>1</sup> The fees set forth on this Exhibit D-1 do **not** take into account Paul Hastings' agreement to reduce its fees by an amount equal to 20% of its total case fees, with the precise fees to be waived to attain the 20% reduction to be designated by Paul Hastings (in its sole discretion) in connection with the final fee application process.

***PREPA (Matter ID 00006)***

| <b>U.S. Trustee Task Code and Project Category</b>               | <b>Hours Billed</b> | <b>Fees Billed</b> |
|--|---------------------|--------------------|
| B110 Case Administration   | 3.30                | \$3,031.00         |
| B150 Meetings of and Communications with Creditors               | 3.10                | \$3,301.50         |
| B185 Assumption/Rejection of Leases and Contracts                | 2.90                | \$3,088.50         |
| B191 General Litigation  | 0.60                | \$780.00           |
| B210 Debtors' Financial Information and Operations/Fiscal Plan   | 4.60                | \$5,026.00         |
| B260 Meetings of and Communications with Debtors/Oversight Board | 0.80                | \$852.00           |
| B310 Claims Administration and Objections                        | 2.30                | \$2,670.50         |
| B420 Restructurings  | 56.90               | \$60,936.00        |
| <b>TOTAL</b>   | <b>74.50</b>        | <b>\$79,685.50</b> |

***ERS (Matter ID 00008)***

| <b>U.S. Trustee Task Code and Project Category</b> | <b>Hours Billed</b> | <b>Fees Sought</b>  |
|--|---------------------|---------------------|
| B191 General Litigation                            | 7.10                | \$9,045.00          |
| B310 Claims Administration and Objections          | 167.00              | \$218,334.00        |
| <b>TOTAL</b>                                       | <b>174.10</b>       | <b>\$227,379.00</b> |

***Other Adversary Proceedings (Matter ID 00009)***

| <b>U.S. Trustee Task Code and Project Category</b> | <b>Hours Billed</b> | <b>Fees Sought</b>  |
|--|---------------------|---------------------|
| B110 Case Administration                           | 0.50                | \$710.00            |
| B113 Pleadings Review                              | 1.10                | \$450.00            |
| B155 Court Hearings                                | 4.30                | \$4,979.00          |
| B191 General Litigation                            | 86.30               | \$109,116.50        |
| <b>TOTAL</b>                                       | <b>92.20</b>        | <b>\$115,255.50</b> |

***Mediation (Matter ID 00010)***

| <b>U.S. Trustee Task Code and Project Category</b>        | <b>Hours Billed</b> | <b>Fees Sought</b> |
|---|---------------------|--------------------|
| B150 Meetings of and Communications with Creditors        | 0.90                | \$1,170.00         |
| B210 Debtors' Financial Information and Operations/Fiscal | 30.40               | \$40,977.00        |

|  |              |                    |
|--|--------------|--------------------|
| Plan   |              |                    |
| B320 Plan and Disclosure Statement (including Business Plan) | 19.30        | \$24,821.00        |
| <b>TOTAL</b>   | <b>50.60</b> | <b>\$66,968.00</b> |

***GO Bond Debt Issues (Matter ID 00011)***

| U.S. Trustee Task Code and Project Category | Hours Billed | Fees Sought       |
|---|--------------|-------------------|
| B310 Claims Administration and Objections   | 2.80         | \$3,005.50        |
| <b>TOTAL</b>                                | <b>2.80</b>  | <b>\$3,005.50</b> |

***Creditors Committee Meetings (Matter ID 00012)***

| U.S. Trustee Task Code and Project Category        | Hours Billed | Fees Sought        |
|--|--------------|--------------------|
| B150 Meetings of and Communications with Creditors | 67.00        | \$75,356.00        |
| <b>TOTAL</b>                                       | <b>67.00</b> | <b>\$75,356.00</b> |

**EXHIBIT D-2**

**SUMMARY OF EXPENSE REIMBURSEMENTS REQUESTED BY CATEGORY**

| <b>Category</b>  | <b>Amount</b>      |
|--|--------------------|
| Travel Expenses - Taxi / Ground Transportation                                   | \$365.58           |
| Court Call   | \$560.00           |
| Courier Services   | \$107.88           |
| Computer Search  | \$12,736.95        |
| Court Reporting Services   | \$3,750.12         |
| In-house Black and White Reproduction Charges (23,079 copies at \$0.08 per page) | \$1,846.32         |
| In-house Color Reproduction Charges (1,379 copies at \$0.25 per page)            | \$344.75           |
| Outside Professional Services  | \$38,968.14        |
| Postage/Express Mail   | \$1,497.63         |
| <b>TOTAL</b>   | <b>\$60,177.37</b> |